

CONTENTS

<i>List of Contributors</i>	vii
<i>Preface</i>	ix
<i>Introduction</i>	xi
<i>Abbreviations</i>	xvii

PART 1 FINANCIAL REPORTING

1	Corporate Social Responsibility and Post-Crisis Strategy	1
	<i>Fathilatul Zakimi Abdul Hamid, Ayoib Che Ahmad & Azhar Abdul Rahman</i>	
2	Employee Stock Options	13
	<i>Kamarul Bahrain Abdul Manaf</i>	
3	Popularity of Financial Ratios in the Annual Reports	29
	<i>Norhani Aripin</i>	
4	The Relationship between Pension Funds and Dividend Payout	42
	<i>Nor Laili Hassan</i>	

PART 2 AUDITING

5	Does Audit Firm Merger Add Value to Its Clients?	66
	<i>Rohami Shafie & Nor Hayati Ahmad</i>	
6	Co-operation between Internal and External Auditors: From the Perspective of Internal Auditors in Malaysian Local Authorities	78
	<i>Siti Zabedah Saidin</i>	

7	Auditor Choice: Events and Theories <i>Shamharir Abidin</i>	95
8	The Global Audit Expectation Gap: Within and between Muslim Countries <i>Raudah Danila</i>	117

PART 3 CORPORATE GOVERNANCE

9	Ownership Holdings: Selected Malaysian Family Businesses <i>Noor Afza Amran</i>	130
10	Ethnic Diversity in Malaysian Initial Public Offerings <i>Nurwati Ashikkin Ahmad-Zaluki</i>	147
11	CEO Succession in Malaysian PLCs: Does Firm Characteristic Make a Difference? <i>Rokiah Ishak</i>	160
12	A Framework of Good Governance: Lessons for the Inland Revenue Board Malaysia <i>Natrah Saad</i>	178
	Index	193